

STATE OF NEW MEXICO - NEW MEXICO TAXATION AND REVENUE DEPARTMENT

P. O. Box 2308 ❖ Santa Fe, NM 87504-2308 ❖ (505) 827-0812

## OIL & GAS TAXES ACCOUNT NOTICES

### Outline Instructions

These outline instructions are written to assist taxpayers who would like to pay or take credits on their Form RPD-41131 in response to the Department's account notices. These instructions should eliminate errors in the paper-work being re-submitted to the New Mexico Taxation and Revenue Department. Please use together with the account notices received. **PLEASE NOTE:** These instructions apply to taxpayers who will be responding to the notices by "paper-means".

### NOTICE OF ASSESSMENT OF TAXES

The "Notice of Assessment of Taxes" account notices consist of several types of reasons codes, most should be fully paid and one may either be fully or partially paid on Form RPD-41131 .

The reason codes which should be fully paid on Form RPD-41131 are the following:

- ❖ Reason Code RR: Report Remittance Difference
- ❖ Reason Code DC: Debit Computation Exception
- ❖ Reason Code PI: Late Penalty and Interest
- ❖ Reason Code BC: Bad Check
- ❖ Reason Code UA: Underpayment of the Advance Payment
- ❖ Reason Code EQ: Ad Valorem Equipment Tax

To fully pay the referenced reason codes of a "Notice of Assessment of Taxes" account notice, please complete the following:

- ❖ Complete the lower portion of the summary/turn-around document.
  - ◆ Check Number
  - ◆ Check Date
  - ◆ Amount Paid
- ❖ Enter the total due on Line 7 of Form RPD-41131.
- ❖ Attach the completed summary/turn-around document to Form RPD-41131 .
- ❖ Include payment.

The reason code which may also be partially paid on Form RPD-41131 is the following:

Reason Code DC: Debit Computation Exception

To partially pay the referenced reason code of a "Notice of Assessment of Taxes" account notice, please complete the following:

- ❖ To agree with a **Sales Month Total**, including **Interest and Penalty**, check the **Total Due** line for the appropriate **Sales Month Total** on the detail page.
- ❖ To agree with an individual line, check the **Total Due** for that line on the detail page.
- ❖ When in agreement with the **Difference**, **Interest**, or **Penalty** only, check only those items with which you agree on the detail page.
- ❖ Total all of the items you have checked - this is the total to be paid.
- ❖ Complete the lower portion of the summary/turn-around document.
  - ◆ Check Number
  - ◆ Check Date
  - ◆ Amount Paid
- ❖ Enter the total to be paid on Line 7 of Form RPD-41131 .
- ❖ Attach copies of both the summary/turn-around document and the detail page to Form RPD-41131 .
- ❖ Include Payment.

## NOTICE OF TAX CREDIT

The reason codes requiring full or partial credit on Form RPD-41131 are the following:

Reason Code RC:	Refund Claim
Reason Code RE:	Refunded Interest and Penalty
Reason Code CR:	Credit Return
Reason Code EA:	Excess Advance Payment

To take full or partial credit for the referenced reason codes of a "Notice of Tax Credit", please complete the following:

- ❖ Complete the lower portion of the summary/turn-around document.
  - ◆ Credit Taken
- ❖ Enter the total to be taken on Line 9 of Form RPD-41131.
- ❖ Attach the completed summary/turn-around document to Form RPD-41131.

## NOTICE OF OVERPAYMENT

The "Notice of Overpayment" account notices consist of several types of reason codes allowing either a full or a partial credit on Form RPD-41131.

The reason codes which require the taking of a full or partial credit on Form RPD-41131 are the following:

Reason Code OA:	Overpayment of Assessment
Reason Code OR:	Overpayment of Return
Reason Code CC:	Credit Computation Exception

To take full or partial credit for the referenced reason codes of a "Notice of Overpayment" account notice, please complete the following:

- ❖ Complete the lower portion of the summary/turn-around document.
  - ◆ Verified Amount
  - ◆ Credit Taken
  - ◆ Signature and Date
- ❖ Enter the total to be taken on Line 10 of Form RPD-41131.
- ❖ Attach the completed summary/turn-around document.

The reason code which also allows a partial credit on Form RPD-41131 is the following:

Reason Code CC:	Credit Computation Exception
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To take a partial credit for the referenced reason code of a "Notice of Overpayment" account notice, please complete the following:

- ❖ To agree with a **Sales Month Total**, check the **Sales Month Total Difference** line for the appropriate **Sales Month Total** on the detail page.
- ❖ To agree with an individual line, check the **Difference** for that line on the detail page.
- ❖ Total all of the items you have checked - this is the total to be taken on Form RPD-41131.
- ❖ Complete the lower portion of the summary/turn-around document.
  - ◆ Verified Amount
  - ◆ Credit Taken
  - ◆ Signature and Date
- ❖ Enter the total to be paid on Line 10 of Form RPD-41131.
- ❖ Attach copies of both the summary/turn-around document and the detail page to Form RPD-41131.